

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
Allianz	§ 547	\$ 12,000.00	Supplier/Vendor	Creditor may have ordinary course defenses to any preference action.
American Boring Inc.	§ 547	\$ 45,250.91	Supplier/Vendor	
Barnhart Crane	§ 547	\$ 14,000.00	Supplier/Vendor	
BMO Harris Bank	§ 547	\$ 14,697.96	Equipment Lessor	Payments on leases may be recoverable under § 547. Creditor may have ordinary course defenses to any preference action.
Breakout Capital	§§ 544 & 547	\$ 164,918.00	Secondary Lender	Security agreement signed and financing statement filed, but Debtor believes there is no equity to support the security interest, so the security interest could be avoided under § 544(a), and whether or not the security interest is avoided the payments could be avoided under § 547.
Bulldog Pipe	§ 547	\$ 48,352.96	Supplier/Vendor	
Capital One	§ 547	\$ 459,505.14	Credit Card	Creditor may have ordinary course or mere conduit/earmarking defenses to any preference action.
CAT Financial	§ 547	\$ 21,382.63	Secured Creditor and Equipment Lessor	Debtor currently believes at least some of this creditor's loans are undersecured. Payments on undersecured loans may be recoverable; payments on equipment leases may be recoverable. Creditor may have ordinary course defenses to any preference action.
Complete Design Solutions LLC	§ 547	\$ 46,023.00	Critical Vendor	Debtor intends to waive potential avoidance actions against critical vendors.
Comstar Supply	§ 547	\$ 116,967.29	Supplier/Vendor	
BDC Group Properties, Inc.	§§ 544 & 548	\$ 53,379.36	Real Property Lease Tenant	Corridor Property/Hiawatha Properties, LLC lease. Debtor was not on the lease but made the payments and used the space. Payments on leases may be recoverable. Debtor believes it received reasonably equivalent value for these payments.

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
Corridor Property/Hiawatha Properties, LLC	§§ 544 & 548	\$ 53,379.36	Real Property Lessor	Debtor was not on the lease but made the payments and used the space. Payments on leases may be recoverable. Debtor believes it received reasonably equivalent value for these payments.
D & S Construction	§ 547	\$ 16,145.60	Supplier/Vendor	
Davis Tower Foundations LLC	§ 547	\$ 95,586.50	Critical Vendor	Debtor intends to waive potential avoidance actions against critical vendors.
Ditch Witch of Virginia	§ 547	\$ 58,823.76	Supplier/Vendor	
Ditch Witch Financial Services	§ 547	\$ 13,025.55	Secured Creditor	Incorrectly designated “Ditch Witch of West Texas, Inc.” on Doc. 118. Debtor believes this creditor’s loan is undersecured, so the payments received on it may be avoidable under § 547. Creditor may have ordinary course defenses to any preference action.
Divvy	§ 547	\$ 44,926.52	Credit Card	Creditor may have ordinary course or mere conduit/earmarking defenses to any preference action.
E.R. Utilities Construction	§ 547	\$ 28,020.50	Supplier/Vendor	
ECICOG	§ 547	\$ 33,548.82	Secured Creditor	Debtor currently believes this creditor’s loan is oversecured, so the payments it received would not be avoidable under § 547.
Edge Consulting Engineers, Inc.	§ 547	\$ 13,000.00	Supplier/Vendor	
Express Crane & Rigging, Inc.	§ 547	\$ 9,112.80	Supplier/Vendor	
First Insurance Funding	§ 547	\$ 16,673.70	Supplier/Vendor	
Galinsky Family Real Estate	§ 547	\$ 10,598.00	Real Property Lessor	Payments on leases may be recoverable. Creditor may have ordinary course defenses to any preference action.
Galloway Group	§ 547	\$ 75,007.30	Supplier/Vendor	

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
Green Note Capital	§§ 544 & 547	\$ 239,562.50	Merchant Cash Advance	Security agreement signed and financing statement filed, but Debtor believes there is no equity to support the security interest, so the security interest could be avoided under § 544(a), and whether or not the security interest is avoided the payments could be avoided under § 547. Additionally, the financing statement was filed within the preference period and more than 30 days after Debtor signed the agreement with this creditor (<i>cf.</i> § 547(e)(2)), so if there is any equity for this claim the filing of the financing statement could be avoided under § 547. Creditor may have ordinary course and new value defenses to any preference action.
GreenState Credit Union	§ 547	\$ 35,361.04	Secured Creditor	Debtor currently believes this creditor's loan is oversecured, so the payments it received would not be avoidable under § 547.
H.M. Cragg Co.	§ 547	\$ 10,200.00	Supplier/Vendor	
Internal Revenue Service	§ 547	\$ 331,993.86	Taxes	These taxes would likely be priority claims, so avoidance seems unlikely.
John Deere Financial	§ 547	\$ 17,064.27	Secured Creditor	Debtor currently believes some of this creditor's loans are oversecured and others are undersecured. While this creditor's loan documents include broad cross-collateralization clauses Debtor believes there is no equity for those clauses to attach to after senior security interests. Payments on undersecured loans may be avoidable under § 547. Creditor may have ordinary course defenses to any preference action.

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
Keystone Savings Bank (AT40)	§§ 544 & 547	\$ 30,743.85	Secured Creditor	Debtor currently believes this loan is undersecured as to its PMSI collateral and there is no equity available to support its cross-collateralization clause. The blanket security interest under the cross-collateralization clause may be avoidable under § 544(a). Payments on this loan may be avoidable under § 547. Creditor may have ordinary course defenses to any preference action.
Keystone Savings Bank (Old Line of Credit)	§ 547	\$ 71,488.17	Secured Creditor	Debtor currently believes this loan is oversecured, so the payments received for it would not be avoidable under § 547. This creditor would likely have new value and ordinary course defenses to any preference action.
Keystone Savings Bank Interest		\$ 12,757.55		Debtor currently believes this loan is oversecured, so the payments received for it would not be avoidable under § 547. This creditor would likely have new value and ordinary course defenses to any preference action.
Keystone Savings Bank (Line of Credit Sweeps)	§ 547	\$2,486,155.50	Secured Creditor	These were nightly sweeps of excess funds in Debtor's deposit account to apply to the line of credit. Debtor currently believes this loan is oversecured, so the payments received for it would not be avoidable under § 547. This creditor would likely have new value and ordinary course defenses to any preference action.

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
KYF Global Partners, LLC	§§ 544 & 547	\$ 272,596.17	Merchant Cash Advance	Security agreement signed and financing statement filed, but Debtor believes there is no equity to support the security interest, so the security interest could be avoided under § 544(a), and whether or not the security interest is avoided the payments could be avoided under § 547. Additionally, the financing statement was filed within the preference period and more than 30 days after Debtor signed the agreement with this creditor (<i>cf.</i> § 547(e)(2)), so if there is any equity for this claim the filing of the financing statement could be avoided under § 547. Creditor may have ordinary course defenses to any preference action.
Liberty Mutual Insurance	§ 547	\$ 75,795.06	Supplier/Vendor	Creditor may have ordinary course defenses to any preference action.
Liomedes Fuentes	§ 547	\$ 21,680.00	Independent Contractor	
Liquid Capital Exchange	§ 547	\$ 30,000.00	Judgment Creditor	
Listo Services, LLC	§ 547	\$ 31,300.00	Supplier/Vendor	
Manchester Leasing Service, Inc.	§ 547	\$ 63,597.56	Secured Creditor and Equipment Lessor	Debtor currently believes at least some of this creditor's loans are undersecured. Payments on undersecured loans may be recoverable; payments on equipment leases may be recoverable. Creditor may have ordinary course defenses to any preference action.
Marlin Capital Solutions/PEAC Solutions	§ 547	\$ 34,615.35	Secondary Lender	Creditor may have ordinary course defenses to any preference action.
Marvair	§ 547	\$ 40,763.13	Critical Vendor	Debtor intends to waive potential avoidance actions against critical vendors.
Modular Connections, LLC	§ 547	\$ 119,345.93	Supplier/Vendor	

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
New Age Drilling LLC	§ 547	\$ 37,902.86	Critical Vendor	Debtor intends to waive potential avoidance actions against critical vendors.
Ostafi Communication Inc.	§ 547	\$ 16,511.40	Critical Vendor	Debtor intends to waive potential avoidance actions against critical vendors.
Priceless Landscape	§ 547	\$ 67,737.60	Supplier/Vendor	
S&S Fiberoptics Corp.	§ 547	\$ 24,575.40	Critical Vendor	Debtor intends to waive potential avoidance actions against critical vendors.
Shahram Ghaffarkhan	§ 547	\$ 14,854.66	Real Property Lessor	Payments on leases may be recoverable. Creditor may have ordinary course defenses to any preference action.
Sunbelt Rentals	§ 547	\$ 15,522.36	Equipment Lessor	Payments on leases may be recoverable. Creditor may have ordinary course defenses to any preference action.
USTDW	§ 547	\$ 43,805.70	Supplier/Vendor	
Wapsi Banks, LLC	§ 547	\$ 143,342.91	Supplier/Vendor	
Wellmark	§ 547	\$ 31,611.41	Employee Health Insurance	
West Pacific Drilling, Inc.	§ 547	\$ 490,255.20	Supplier/Vendor	
Candace N. Bruce	§§ 544, 547, and 548	\$ 71,073.34	Wages	Wages for the year prior to filing. Debtor believes reasonably equivalent value was provided for these transfers but lists them out of an abundance of caution. Creditor may have ordinary course and subsequent new value defenses to any preference action, and \$15,150 would be a priority claim under § 507(a)(4)(A).
Candace N. Bruce	§§ 544 & 548	\$ 9,121.37	Reimbursements	Reimbursements for business expenses charged on personal credit card. Debtor believes reasonably equivalent value was provided for these transfers but lists them out of an abundance of caution.

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
Dennis C. Bruce	§§ 544, 547, and 548	\$ 225,723.52	Wages	Wages for the year prior to filing. Debtor believes reasonably equivalent value was provided for these transfers but lists them out of an abundance of caution. Creditor may have ordinary course and subsequent new value defenses to any preference action, and \$15,150 would be a priority claim under § 507(a)(4)(A).
Kaylee E. Bruce	§§ 544, 547, and 548	\$ 47,000.00	Wages	Wages for the year prior to filing. Debtor believes reasonably equivalent value was provided for these transfers but lists them out of an abundance of caution. Creditor may have ordinary course and subsequent new value defenses to any preference action, and \$15,150 would be a priority claim under § 507(a)(4)(A).
Todd Shores	§§ 544, 547, and 548	\$ 181,153.91	Wages	Wages for the year prior to filing. Debtor believes reasonably equivalent value was provided for these transfers but lists them out of an abundance of caution. Creditor may have ordinary course and subsequent new value defenses to any preference action, and \$15,150 would be a priority claim under § 507(a)(4)(A).
Todd Shores	§§ 544 & 548	\$ 1,542.31	Reimbursement	Reimbursement for business airfare. Debtor believes it received reasonably equivalent value for this payment.
Rob Brown	§§ 544, 547, and 548	\$ 157,883.92	Wages	Wages for the year prior to filing. Debtor believes reasonably equivalent value was provided for these transfers but lists them out of an abundance of caution. Creditor may have ordinary course and subsequent new value defenses to any preference action, and \$15,150 would be a priority claim under § 507(a)(4)(A).
Dennis C. Bruce	§§ 544 & 548	Unknown	Insurance for Personal Vehicles	Certain personal vehicles were included on Debtor's business insurance policy. Whether these resulted in increased premiums is unknown.
Kaylee E. Bruce	§§ 544 & 548	Unknown	Insurance for Personal Vehicles	Certain personal vehicles were included on Debtor's business insurance policy. Whether these resulted in increased premiums is unknown.

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
Dennis C. Bruce	§§ 544 & 548	\$ 19,827.08	Loan/Lease Payments on Personal Vehicle	April 2022–April 2023 payments to Audi Financial Services on personal vehicle. This may not be the full extent of the payments.
Audi Financial Services	§§ 544 & 548	\$ 19,827.08	Loan/Lease Payments on Personal Vehicle	April 2022–April 2023 payments to Audi Financial Services on personal vehicle. This may not be the full extent of the payments.
Dennis C. Bruce	§§ 544 & 548	\$ 1,066.37	Loan/Lease Payments on Personal Vehicle	May 2023 payment to BMW Financial Services on personal vehicle.
BMW Financial Services	§§ 544 & 548	\$ 1,066.37	Loan/Lease Payments on Personal Vehicle	May 2023 payment to BMW Financial Services on personal vehicle.
BDC Group Properties, Inc.	§§ 544 & 548	Unknown	Real Property Lease Tenant	Shahram Ghaffarkhan lease. Debtor was not on the lease but made the payments and used the space. Payments on leases may be recoverable. Debtor believes it received reasonably equivalent value for these payments.
Shahram Ghaffarkhan	§§ 544 & 548	Unknown	Real Property Lessor	Debtor was not on the lease but made the payments and used the space. Payments on leases may be recoverable. Debtor believes it received reasonably equivalent value for these payments.
Dennis C. Bruce	§§ 544 & 548	\$ 7,000.00	Real Property Lease Tenant	Veerabhada R. Malikireddy lease. Debtor was not on the lease but made the payments and used the space. Payments on leases may be recoverable. Debtor believes it received reasonably equivalent value for these payments.
Veerabhada R. Malikireddy	§§ 544 & 548	\$ 7,000.00	Real Property Lessor	Debtor was not on the lease but made the payments and used the space. Payments on leases may be recoverable. Debtor believes it received reasonably equivalent value for these payments.

Potential Defendant	Nature of Potential Action(s)	Estimated Claim Amount	Description	Notes
---------------------	-------------------------------	------------------------	-------------	-------

Note: Debtor has not completed a full review of possible avoidance action defenses or missing elements. Therefore, the presence or absence of a possible defense or missing element from a note on a potential avoidance action is not a final statement of the Debtor's opinion of that defense's applicability or inapplicability or the presence or absence of any element.

Description	Amount	Notes
Gross Total:	\$ 7,024,750.37	Unknown amounts excluded.
Duplicative Liability:	\$ (74,272.81)	Instances where there are two sources of recovery for one avoidance action (e.g. the transferee and the beneficiary).
Critical Vendors:	<u>\$ (261,362.29)</u>	Debtor intends to waive actions against critical vendors in its reorganization plan.
Adjusted Total:	\$ 6,689,115.27	